



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18604 of 2026

and

W.M.P. Nos.19923 and 19925 of 2026

M/s.Fireflies Electricals
(Rep. by its Proprietor P.M.Faizal)
No. 170, 2nd Street Extension, 100 feet Road,
Gandhipuram, Coimbatore 641 012.

..Petitioner

Vs

The State Tax Officer
Gandhipuram Circle,
Coimbatore-641 018

..Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in the impugned order passed by the respondent in Form GST DRC 07 vide Order Ref No. ZD3311253783991 along with its accompanying detailed order, both dated 21.11.2025 and quash the same.

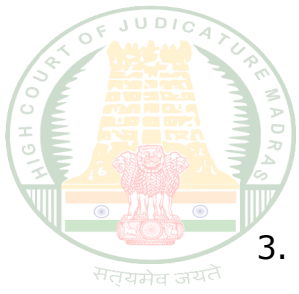
For Petitioner: Mr.K.G.Jayasuriya

For Respondent: Mr.L.Gokulraj,
Govt. Counsel (Tax)

ORDER

An order dated 21.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.



3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer
Gandhipuram Circle,
Coimbatore-641 018



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SENTHILKUMAR RAMAMOORTHY, J.

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